



# PRESS RELEASE

## Internal Revenue Service - Criminal Investigation *Chief Richard Weber*

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IRS – Criminal Investigation

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### **Alabama Resident Sentenced to Prison for Operating Stolen Identity Refund Fraud Scheme**

*Used Stolen Identities to File Returns Fraudulently Claiming More Than \$400,000 in  
Tax Refunds*

A Montgomery County, Alabama resident was sentenced to 61 months in prison for his role in a stolen identity refund fraud scheme, announced Principal Deputy Assistant Attorney General Caroline D. Ciruolo, head of the Justice Department's Tax Division, and U.S. Attorney George L. Beck Jr. of the Middle District of Alabama.

According to information provided in court, James Vernon Battle used stolen personal identification information to prepare and file at least 335 false federal income tax returns for tax years 2013 and 2014 that fraudulently claimed more than \$400,000 in tax refunds. Battle obtained stolen personal identification information from Wendy Huff, who worked at two loan companies in Montgomery, Alabama. Battle directed the Internal Revenue Service (IRS) to issue the requested refunds via prepaid debit cards and U.S. Treasury checks. The prepaid debit cards and checks were sent to various addresses controlled by Battle, as well as Huff's personal residence. Battle brought several checks to Huff's workplace, where she used her position to cash them. Huff returned half of the proceeds to Battle and kept the balance for herself.

Battle also attempted to obstruct justice by threatening and intimidating a witness. Evidence introduced in court showed that right after Battle was released on bond, he stalked the witness and threatened that he had "a bullet for the person that messed up his million dollar plan." U.S. District Court Judge William Keith Watkins found that the evidence of obstruction warranted an increased prison sentence.

Battle pleaded guilty in April to wire fraud and aggravated identity theft. In addition to the prison term imposed, Battle was ordered to serve three years of supervised release and to pay \$102,322 in restitution to the IRS. Huff pleaded guilty in March to conspiracy to commit wire fraud and aggravated identity theft, and was sentenced in July to 48 months in prison.

Principal Deputy Assistant Attorney General Ciruolo and U.S. Attorney Beck commended special agents of IRS-Criminal Investigation and the U.S. Secret Service, who conducted the investigation, and Trial Attorneys Michael C. Boteler and Robert J. Boudreau of the Tax Division

and Assistant U.S. Attorney Jonathan Ross of the Middle District of Alabama, who prosecuted this case.

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